
SUBSTITUTE HOUSE BILL 1069

State of Washington 58th Legislature 2003 Regular Session

By House Committee on Finance (originally sponsored by Representatives Pflug, Gombosky, Anderson, Cairnes and Sullivan)

READ FIRST TIME 02/13/03.

1 AN ACT Relating to authorizing a waiver of interest and penalties
2 for property tax bills not sent to the taxpayer due to error by the
3 county; and amending RCW 84.56.025.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 84.56.025 and 1998 c 327 s 1 are each amended to read
6 as follows:

7 (1) The interest and penalties for delinquencies on property
8 taxes(~~(, which taxes are levied on real estate in the year of a~~
9 ~~conveyance of the real estate and which are collected in the following~~
10 ~~year,)) shall be waived by the county treasurer (~~under the following~~
11 ~~circumstances:~~~~

12 ~~(a) Records conveying the real estate were filed with the county~~
13 ~~auditor on or before November 30 of the year the taxes are levied;~~

14 ~~(b) A grantee's name and address are included in the records; and~~

15 ~~(c))~~ if the notice for these taxes due, as provided in RCW
16 84.56.050, was not sent to a (~~grantee~~) taxpayer due to error by the
17 county. Where (~~such~~) waiver of interest and penalties has occurred,
18 the full amount of interest and penalties shall be reinstated if the
19 (~~grantee~~) taxpayer fails to pay the delinquent taxes within thirty

1 days of receiving notice that the taxes are due. Each county treasurer
2 shall, subject to guidelines prepared by the department of revenue,
3 establish administrative procedures to determine if ((grantees))
4 taxpayers are eligible for this waiver.

5 (2) In addition to the waiver under subsection (1) of this section,
6 the interest and penalties for delinquencies on property taxes shall be
7 waived by the county treasurer under the following circumstances:

8 (a) The taxpayer fails to make one payment under RCW 84.56.020 by
9 the due date on the taxpayer's personal residence because of hardship
10 caused by the death of the taxpayer's spouse if the taxpayer notifies
11 the county treasurer of the hardship within sixty days of the tax due
12 date; or

13 (b) The taxpayer fails to make one payment under RCW 84.56.020 by
14 the due date on the taxpayer's parent's or stepparent's personal
15 residence because of hardship caused by the death of the taxpayer's
16 parent or stepparent if the taxpayer notifies the county treasurer of
17 the hardship within sixty days of the tax due date.

18 (3) Before allowing a hardship waiver under subsection (2) of this
19 section, the county treasurer may require a copy of the death
20 certificate along with an affidavit signed by the taxpayer.

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